

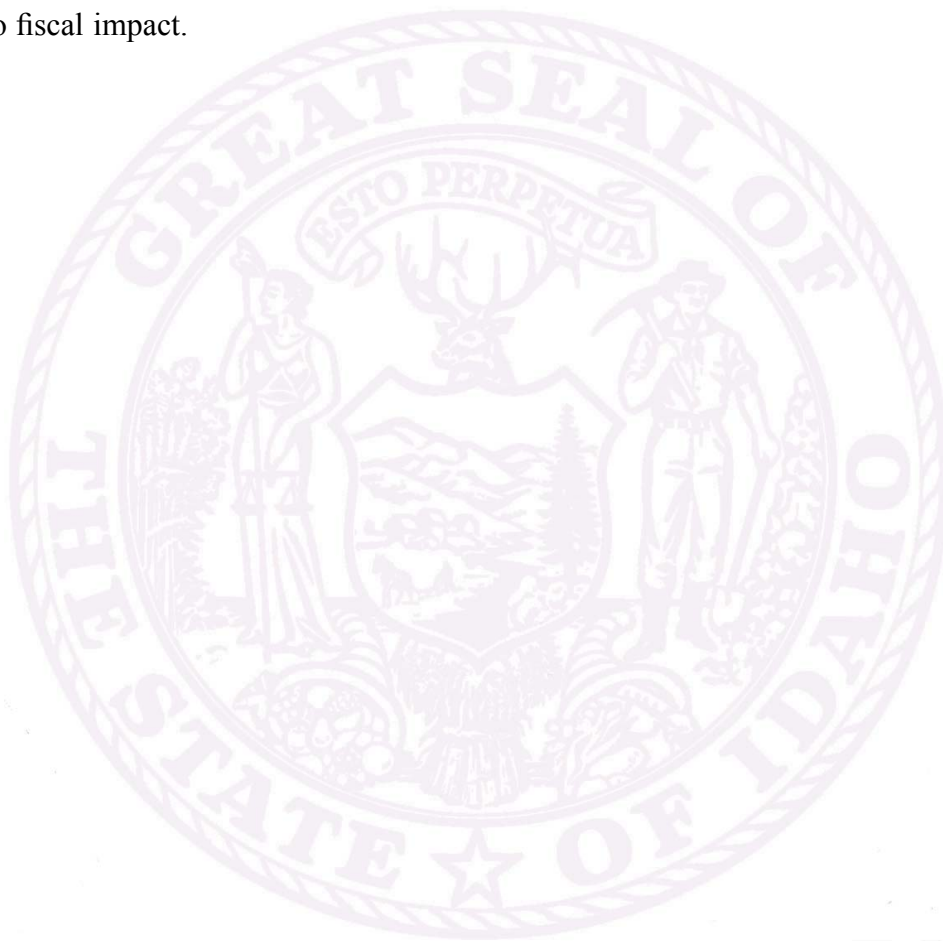
## **STATEMENT OF PURPOSE**

### **RS22313**

This resolution effectively rescinds Tax Commission Rule 33 subsections 3, 4 and 5 because the promised procedure for negotiated rulemaking was not followed in 2011 when the rule was adopted and furthermore because the 2012 instructions for withholding were in error. The combined result was confusion, to the detriment of taxpayers. The Tax Commission has been consulted and intends to reconsider Rule 33 following the correct procedure and issue appropriate instructions for withholding.

### **FISCAL NOTE**

There is no fiscal impact.



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